

KRIEGER LEWIN LLP

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October 28, 2024

**BY CM/ECF**

The Honorable P. Kevin Castel  
United States District Judge  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, New York 10007

***Re: SEC v. Infinity Q Diversified Alpha Fund, 22 Civ. 9608 (PKC)***

Dear Judge Castel:

This firm represents Andrew M. Calamari, the Court-appointed Special Master in the above-captioned case.

With the consent of non-party EisnerAmper, LLP (“EisnerAmper”), the former auditor of the Infinity Q Diversified Alpha Fund and a defendant in the opt-out actions pending in New York State Supreme Court, we write in connection with the Special Master’s pending application for a permanent litigation injunction. *See* ECF No. 107.

Should the Court grant the Special Master’s application and issue the requested injunction, the Special Master and EisnerAmper respectfully request that the following proposed language be included in the Court’s Order effectuating the injunction:

For the avoidance of doubt, any affirmative defenses and counterclaims asserted by EisnerAmper LLP against the Trust for Advised Portfolios, on behalf of the Infinity Q Diversified Alpha Fund, in the action captioned *Trust for Advised Portfolios, on behalf of the Infinity Q Diversified Alpha Fund v. U.S. Bancorp Fund Services, LLC & EisnerAmper LLP*, Index No. 652179/2024 (N.Y. Sup. Ct., Comm’l Div.) (Crane, J.), are not stayed or enjoined by this Order, and nothing in this Order prohibits EisnerAmper from asserting any such affirmative defenses and counterclaims against the Trust for Advised Portfolios in that action. Nothing in this Order shall be construed as bearing upon whether any such counterclaims or affirmative defenses brought by EisnerAmper in the action would be procedurally proper or have any merit.

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Respectfully submitted,

KRIEGER LEWIN LLP

By: /s/ Daniel S. Noble

cc: Brian Morgan, William Connolly, and Andrew Van Houter (by Email)  
*Counsel for EisnerAmper, LLP*

All counsel of record (by ECF).